

The Gazette



GA2-5695
27.11.73
ot India

EXTRAORDINARY
PART II—Section 3—Sub-section (ii)
PUBLISHED BY AUTHORITY

No. 1] NEW DELHI, WEDNESDAY, JANUARY 1, 1964/PAUSA II, 1885

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

New Delhi, the 1st January 1964

S.O. 104.—In exercise of the powers conferred by sub-clause (2) of clause (c) of section 2 of the Central Boards of Revenue Act, 1963 (54 of 1963), the Central Government hereby declares that the tax chargeable under—

- (i) the Indian Income-tax Act, 1922 (11 of 1922),
- (ii) the Excess Profits Tax Act, 1940 (15 of 1940), or
- (iii) the Business Profits Tax Act, 1947 (21 of 1947),

~~shall be a direct tax.~~

[No. F. 4(161)-63/TPL.]

V. T. DEHEJIA, Secy.

(Department of Revenue)

New Delhi, the 1st January 1964

S.O. 105.—In exercise of the powers conferred by sub-rule (2) of rule 14, clause (b) of sub-rule (2) of rule 14 and sub-rule (1) of rule 23 of the Central Civil Services (Classification, Control and Appeal) Rules, 1957, the President hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. S.R.O. 612, dated 28th February, 1957, namely:—

In the Schedule to the said notification,

- (1) in Part II, under each of the headings,
 - “Directorate of Inspection (Income-tax)”,
 - “Directorate of Inspection (Investigation)”,
 - “Income-tax Department”, and
 - “Statistical Branch (Income-tax)”

in column 5, for the words “Central Board of Revenue”, wherever they occur, the words “Central Board of Direct Taxes” shall be substituted;

- (2) in part III, under the heading "Statistical Branch (Income-tax)", in column 5, for the words "Central Board of Revenue", the words "Central Board of Direct Taxes" shall be substituted.

[No. F. 8/71/63-Ad.VII.]

S. A. L. NARAYANA ROW, Jt. Secy.

(Department of Revenue)

New Delhi, the 1st January 1964

S.O. 106.—In pursuance of sub-rule (1) of rule 23 of the Central Civil Services (Classification, Control and Appeal) Rules, 1957, the President hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. S.R.O. 612, dated the 28th February, 1957, namely:—

In the Schedule to the said notification:—

I. in Part II, in the entries in column 5

under the headings Central Excise Department (including Land Customs), Central Revenues Central Laboratory, New Delhi, Customs Department, Directorate of Inspection (Customs and Central Excise), Narcotics Department and Statistics and Intelligence Branch (Central Excise),

for the words "Central Board of Revenue", wherever they occur, the words "Central Board of Excise and Customs" shall be substituted.

II. in part III, in the entries in column 5

under the heading "Statistics and Intelligence Branch (Central Excise)"

for the words "Central Board of Revenue", the words "Central Board of Excise and Customs" shall be substituted.

[No. F. 19/167/63-Ad. V.]

R. N. MISRA, Jt. Secy.

CENTRAL BOARD OF DIRECT TAXES

INCOME-TAX

New Delhi, the 1st January 1964

S.O. 107.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. These rules may be called the Income-tax (Amendment) Rules, 1964.

2. In Appendix II to the Income-tax Rules, 1962, in Form No. 42, Form No. 43 and Form No. 44, for the words "Central Board of Revenue", wherever they occur, the words "Central Board of Direct Taxes" shall be substituted.

[No. F. 4(161)-63/TPL.]

HARIHAR LAL, Secy.